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E-FILED APRIL 25, 2007

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Attorneys for Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:
 USA COMMERCIAL MORTGAGE COMPANY,
 Debtor.

Case No. BK-S-06-10725 LBR
 Case No. BK-S-06-10726 LBR
 Case No. BK-S-06-10727 LBR
 Case No. BK-S-06-10728 LBR
 Case No. BK-S-06-10729 LBR

In re:
 USA CAPITAL REALTY ADVISORS, LLC,
 Debtor.

Chapter 11

In re:
 USA CAPITAL DIVERSIFIED TRUST DEED FUND,
 LLC,
 Debtor.

Jointly Administered Under
 Case No. BK-S-06-10725 LBR

In re:
 USA CAPITAL FIRST TRUST DEED FUND, LLC,
 Debtor.

**FIRST AND FINAL APPLICATION FOR
 AWARD OF PROFESSIONAL FEES OF
 KPMG LLP FOR THE PERIOD
 THROUGH MARCH 12, 2007**

In re:
 USA SECURITIES, LLC,
 Debtor.

Affects:
☒ All Debtors
☐ USA Commercial Mortgage Company
☐ USA Securities, LLC
☐ USA Capital Realty Advisors, LLC
☐ USA Capital Diversified Trust Deed Fund, LLC
☐ USA First Trust Deed Fund, LLC

KPMG LLP ("KPMG") hereby files this First and Final Application for Award of Professional Fees of KPMG LLP for the Period Through March 12, 2007 (the "KPMG Application") under 11 U.S.C. § 330 for allowance of reasonable compensation in the amount of \$94,374.00 for 361.2 hours of professional services rendered to the Debtors.

BACKGROUND

On April 13, 2006, (the "Petition Date") USA Commercial Mortgage Company ("USACM"), USA Capital Realty Advisors, LLC ("USA Realty"), USA Capital Diversified Trust Deed Fund, LLC ("DTDF"), USA Capital First Trust Deed Fund, LLC ("FTDF") and USA Securities, LLC ("USA Securities") (collectively, "Debtors"), filed for Chapter 11 bankruptcy relief.

On October 23, 2006, the Court entered an order granting the Debtors' Motion for an Order Authorizing Retention of Professionals Utilized in the Ordinary Course of Business (Docket No. 1628) (the "Order"). The Order stated that the Debtors were authorized "to retain the services of Ordinary Course Professionals without filing a separate retention application and without obtaining approval by this Court for each Ordinary Course Professionals," subject to certain conditions including the filing of verified statement pursuant to Fed. R. Bankr. P. 2014 (a "Verified Statement") for each Ordinary Course Professional employed. KPMG filed its Verified Statement on January 25, 2007 (Docket No. 2570). KPMG has rendered services to each of the Debtors through March 12, 2007 (the "Application Period").

On January 8, 2007, this Court entered its Order Confirming the "Debtors' Third Amended Joint Chapter 11 Plan of Reorganization" (Docket No. 2376). The Effective Date of the Plan was March 12, 2007.

FEES INCURRED DURING APPLICATION PERIOD

KPMG has not filed any previous fee reimbursement applications. As more particularly described below and in the attached Exhibits, KPMG performed a total of 361.2 hours of professional services during the Application Period. The fees for such services computed at the hourly billing rates set forth in the Verified Statement are \$94,374.00. The net average blended

1 billing rate for services that KPMG rendered during the Application Period is \$261.28.

2 KPMG performed services for all five of the Debtors. A summary of the fees included in
3 this KPMG Application and broken out by Debtor is as follows:

4 **USA Capital Diversified Trust Deed Fund, LLC**

5 KPMG rendered 50.8 hours of service to DTDF and incurred a total of \$14,223.00 in fees.

6 A summary of the work performed for DTDF is as follows:

7 Through February 2007. Through February 2007, KPMG incurred fees of \$11,229.00 for
8 services rendered to DTDF. As set forth in greater detail in the billing records attached as Exhibit
9 A-1, these fees were incurred in analyzing tax issues regarding DTDF's business including how
10 these issues relate to bankruptcy; performing various administrative procedures including conflict
11 checks; and preparing DTDF's 2006 federal income tax returns.

12 March 2007. During March 2007, KPMG incurred fees of \$2,994.00 for services rendered
13 to DTDF. As set forth in greater detail in the billing records attached as exhibit A-2, these fees
14 were incurred in the continued analysis of tax issues regarding DTDF's business.

15 **USA Capital First Trust Deed Fund, LLC**

16 KPMG rendered 289.6 hours of service to FTDF and incurred a total of \$74,768.00 in fees.

17 A summary of the work performed for FTDF is as follows:

18 Through February 2007. Through February 2007, KPMG incurred fees of \$37,494.00 for
19 services rendered to FTDF. As set forth in greater detail in the billing records attached as Exhibit
20 B-1, these fees were incurred analyzing tax issues regarding FTDF's business including how these
21 issues relate to bankruptcy; performing various administrative procedures including conflict
22 checks; and preparing FTDF's 2006 federal income tax returns.

23 March 2007. During March 2007, KPMG incurred fees of \$37,274.00 for services
24 rendered to FTDF. As set forth in greater detail in the billing records attached as Exhibit B-2,
25 these fees were incurred in continued analysis of tax issues regarding FTDF's business including
26 how these issues relate to bankruptcy, and the continued preparation of FTDF's 2006 federal
27 income tax returns.

USA Capital Realty Advisors, LLC

Through February 2007. Through February 2007, KPMG incurred fees of \$848.00 for 3.2 hours of services rendered to USA Realty. As set forth in greater detail in the billing records attached as Exhibit C, these fees were incurred in performing various administrative procedures including conflict checks, and preparing and reviewing information needed to prepare USA Realty's tax returns.

USA Commercial Mortgage Company

KPMG rendered 14.4 hours of service to USACM and incurred a total of \$3,687.00 in fees. A summary of the work performed for USACM is as follows:

Through February 2007. Through February 2007, KPMG incurred fees of \$3,463.00 for services rendered to USACM. As set forth in greater detail in the billing records attached as Exhibit D-1, these fees were incurred in performing various administrative procedures including conflict checks, and preparing and reviewing information needed to prepare USACM's tax returns.

March 2007. During March 2007, KPMG incurred fees of \$224.00 for services rendered to USACM. As set forth in greater detail in the billing records attached as Exhibit D-2, these fees were incurred in preparing and filing and extension to file USACM's federal tax returns.

USA Securities, LLC

Through February 2007. Through February 2007, KPMG incurred fees of \$848.00 for 3.2 hours of services rendered to USA Securities. As set forth in greater detail in the billing records attached as Exhibit E, these fees were incurred in performing various administrative procedures including conflict checks, and preparing and reviewing information needed to prepare USA Securities' tax returns.

CONCLUSION

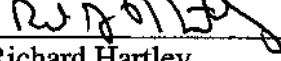
As outlined herein, KPMG believes the services rendered assisted the Debtors in maximizing the value of the respective estates for the benefit of all creditors. Accordingly, KPMG believes that its services have been beneficial to the Debtors' estates and various interested parties thereby satisfying the requirements of Section 330. Wherefore, KPMG requests that the Court

1 enter an order:

- 2 1. Allowing on a final basis total compensation to KPMG for professional
3 services rendered to the Debtors in the amount of \$94,374.00.
4 2. Granting such other and further relief as this Court deems just and proper.
5

6 Respectfully submitted this 25th day of April, 2007.

7 KPMG LLP

8 BY: 
9 Richard Hartley
10 KPMG LLP
11 Suite 1500
12 15 W. South Temple
13 Salt Lake City, UT 84101

14 924374

SCHWARTZER & MCPHERSON LAW FIRM
2850 South Jones Boulevard, Suite 1
Las Vegas, Nevada 89146-5308
Tel: (702) 228-7590 · Fax: (702) 892-0122

Exhibit A-1



Date: April 23, 2007
Invoice: 42744790

Revised 04/24/07

USA CAPITAL DIVERSIFIED TRUST DEED FUND
MR. THOMAS J. ALLISON
4484 SOUTH PECOS ROAD
LAS VEGAS, NV 89121

PLEASE REMIT TO:

KPMG, LLP
Dept 0771
P.O. BOX 120001
DALLAS, TX 75312-0771

TIN: 13-5565207

Services rendered inside the US

Business Unit: US240

Client Number: 60274964

Project: 11543554/ mds

EP: Richard S. Hartley

EM: Dakon E. Mortenson

Billing for professional services rendered through February 28, 2007.

Total Due **\$11,229**

If you have any questions regarding this invoice, please contact Dakon Mortenson at (801) 237-1303.

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Payment Due
Upon Receipt

USA Capital Diversified Trust Deed Fund, LLC
Billing Detail - Through February 28, 2007
For the Invoice #42744790 Issued April 23, 2007

Invoice Item	Employee	Total Hours	Hourly Rate	Total
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Research and consultation regarding the treatment of worthless securities under Internal Revenue Code §166 and whether the activities of USA Capital Diversified Trust Deed Fund constitute a trade or business.

Rick Hartley	6.0	385	2,310
Dakon Mortenson	2.3	325	748
Elliott Smith	9.7	185	1,795
Subtotal	18.0		4,852

Administrative procedures including client conflict checks, client acceptance and setup, etc. relating to acceptance of client in bankruptcy.

Rick Hartley	0.9	385	347
Dakon Mortenson	4.2	325	1,365
Monica Sellers	3.6	225	810
Barbara Howell	3.6	185	666
Subtotal	12.3		3,188

Research and consultation regarding the treatment under Treas. Reg. §1.263(a)-5 of costs incurred to institute or administer a proceeding under Chapter 11 of the Bankruptcy Code.

Rick Hartley	1.0	385	385
Dakon Mortenson	1.4	325	455
Brett Gappmayer	1.0	300	300
Catherine Fitzpatrick	0.5	325	163
Subtotal	3.9		1,303

Progress billing for preparation of the federal income tax return for USA Capital Diversified Trust Deed Fund for the year ended December 31, 2006.

Scott Harris	10.2	185	1,887
Subtotal	10.2		1,887

TOTAL FEES AT STANDARD RATES \$ 11,229

PLUS OUT OF POCKET EXPENSES -

TOTAL DUE \$ 11,229

Total Hours 34.20

Exhibit A-2



Date: April 23, 2007
Invoice: 42744786

Revised 04/24/07

USA CAPITAL DIVERSIFIED TRUST DEED FUND
MR. THOMAS J. ALLISON
4484 SOUTH PECOS ROAD
LAS VEGAS, NV 89121

PLEASE REMIT TO:

KPMG, LLP
Dept 0771
P.O. BOX 120001
DALLAS, TX 75312-0771
TTN: 13-5565207

Services rendered inside the US

Business Unit: US240

Client Number: 60274964

Project: 11543554/ mds

EP: Richard S. Hartley

EM: Dakon E. Mortenson

Billing for professional services rendered from March 1, 2007 through March 12, 2007.

Total Due

\$2,994

If you have any questions regarding this invoice, please contact Dakon Mortenson at (801) 237-1303.

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Payment Due
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USA Capital Diversified Trust Deed Fund, LLC
 Billing Detail - March 1, 2007 through March 12, 2007
 For the Invoice #42744786 Issued April 23, 2007

Invoice Item	Employee	Total Hours	Hourly Rate	Total
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Research and consultation regarding the treatment of worthless securities under Internal Revenue Code §166 and whether the activities of USA Capital Diversified Trust Deed Fund constitute a trade or business.

Rick Hartley	3.7	385	1,425
Mark Price	1.3	385	501
Elliott Smith	0.5	185	93
Subtotal	5.5		2,018

Research and consultation regarding non-accrual of interest income.

Rick Hartley	0.9	385	347
Subtotal	0.9		347

TOTAL FEES AT STANDARD RATES	\$	2,994
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PLUS OUT OF POCKET EXPENSES		-
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TOTAL DUE	\$	2,994
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Exhibit B-1



Date: April 23, 2007
Invoice: 42744787

Revised 04/24/07

USA CAPITAL FIRST TRUST DEED FUND, LLC
MR. THOMAS J. ALLISON
4484 SOUTH PECOS ROAD
LAS VEGAS, NV 89121

PLEASE REMIT TO:

KPMG, LLP
Dept 0771
P.O. BOX 120001
DALLAS, TX 75312-0771

TIN: 13-5565207

Services rendered inside the US

Business Unit: US240

Client Number: 60274964

Project: 11543554/ mds

EP: Richard S. Hartley

EM: Dakon E. Mortenson

Billing for professional services rendered through February 28, 2007.

Total Due **\$37,494**

If you have any questions regarding this invoice, please contact Dakon Mortenson at (801) 237-1303.

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USA Capital First Trust Deed Fund, LLC
Billing Detail - Through February 28, 2007
For the Invoice #42744787 Issued April 23, 2007

Invoice Item	Employee	Total Hours	Hourly Rate	Total
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Research and consultation regarding the treatment of worthless securities under Internal Revenue Code §166 and whether the activities of USA Capital First Trust Deed Fund constitute a trade or business.

Rick Hartley	6.0	385	2,310
Dakon Mortenson	2.3	325	748
Elliott Smith	9.7	185	1,795
Subtotal	18.0		4,852

Administrative procedures including client conflict checks, client acceptance and setup, etc. relating to acceptance of client in bankruptcy.

Rick Hartley	0.9	385	347
Dakon Mortenson	4.2	325	1,365
Monica Sellers	3.6	225	810
Barbara Howell	3.6	185	666
Subtotal	12.3		3,188

Research and consultation regarding the treatment under Treas. Reg. §1.263(a)-5 of costs incurred to institute or administer a proceeding under Chapter 11 of the Bankruptcy Code.

Rick Hartley	1.0	385	385
Dakon Mortenson	1.4	325	455
Brett Gappmayer	1.0	300	300
Catherine Fitzpatrick	0.5	325	163
Subtotal	3.9		1,303

Progress billing for preparation of the federal income tax return for USA Capital First Trust Deed Fund for the year ended December 31, 2006.

Rick Hartley	1.5	385	578
Dakon Mortenson	20.7	325	6,728
Brett Gappmayer	4.6	300	1,360
Evan Lewis	81.8	225	18,405
Scott Harris	-	185	-
Brady Tew	4.9	185	907
Elliott Smith	1.0	185	185
Subtotal	114.4		28,152

TOTAL FEES AT STANDARD RATES	\$ 37,494
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PLUS OUT OF POCKET EXPENSES

TOTAL DUE	\$ 37,494
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Total Hours	148.60
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Exhibit B-2



Date: April 23, 2007
Invoice: 42744780

Revised 04/24/07

USA CAPITAL FIRST TRUST DEED FUND, LLC
MR. THOMAS J. ALLISON
4484 SOUTH PECOS ROAD
LAS VEGAS, NV 89121

PLEASE REMIT TO:

KPMG, LLP
Dept 0771
P.O. BOX 120001
DALLAS, TX 75312-0771

TIN: 13-5565207

Services rendered inside the US

Business Unit: US240

Client Number: 60274964

Project: 11543554/ mds

EP: Richard S. Hartley

EM: Dakon E. Mortenson

Billing for professional services rendered from March 1, 2007 through March 12, 2007.

Total Due \$37,274

If you have any questions regarding this invoice, please contact Dakon Mortenson at (801) 237-1303.

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USA Capital First Trust Deed Fund, LLC
Billing Detail - March 1, 2007 through March 12, 2007
For the Invoice #42744780 issued April 23, 2007

Invoice Item	Employee	Total Hours	Hourly Rate	Total
Research and consultation regarding the treatment of worthless securities under Internal Revenue Code §166 and whether the activities of USA Capital First Trust Deed Fund constitute a trade or business.				
	Rick Hartley	3.7	385	1,425
	Mark Price	1.3	385	501
	Elliott Smith	0.5	185	93
	Subtotal	5.5		2,018

Research and consultation regarding non-accrual of interest income.

	Rick Hartley	0.9	385	347
	Subtotal	0.9		347

Research and consultation regarding the treatment under Treas. Reg. §1.263(a)-5 of costs incurred to institute or administer a proceeding under Chapter 11 of the Bankruptcy Code.

	Rick Hartley	0.9	385	347
	Subtotal	0.9		347

Progress billing for preparation of the federal income tax return for USA Capital First Trust Deed Fund for the year ended December 31, 2006.

	Rick Hartley	6.1	385	2,349
	Dakon Mortenson	25.9	325	8,418
	Brett Gappmayer	15.2	300	4,560
	Evan Lewis	85.5	225	19,238
	Subtotal	132.7		34,564

TOTAL FEES AT STANDARD RATES	\$ 37,274
PLUS OUT OF POCKET EXPENSES	-
TOTAL DUE	\$ 37,274

Exhibit C



Date: April 23, 2007
Invoice: 42744794

Revised 04/24/07

USA CAPITAL REALTY ADVISORS, LLC
MR. THOMAS J. ALLISON
4484 SOUTH PECOS ROAD
LAS VEGAS, NV 89121

PLEASE REMIT TO:

KPMG, LLP
Dept 0771
P.O. BOX 120001
DALLAS, TX 75312-0771
TIN: 13-5565207

Services rendered inside the US

Business Unit: US240

Client Number: 60274964

Project: 11543554/ mds

EP: Richard S. Hartley

EM: Dakon E. Mortenson

Billing for professional services rendered through February 28, 2007.

Total Due

\$848

If you have any questions regarding this invoice, please contact Dakon Mortenson at (801) 237-1303.

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USA Capital Realty Advisors, LLC
Billing Detail - Through February 28, 2007
For the Invoice #42744794 Issued April 23, 2007

<u>Invoice Item</u>	<u>Employee</u>	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Administrative procedures including client conflict checks, client acceptance and setup, etc. relating to acceptance of client in bankruptcy.				
	Rick Hartley	0.2	385	77
	Dakon Mortenson	0.7	325	228
	Monica Sellers	0.7	225	158
	Barbara Howell	0.6	185	111
	Subtotal	2.2		573

Prepare and review information requests for preparation of income tax returns for USA Capital Realty Advisors, LLC.

	Dakon Mortenson	0.5	325	163
	Emily Murphy	0.5	225	113
	Subtotal	1.0		275

TOTAL FEES AT STANDARD RATES	\$	848
PLUS OUT OF POCKET EXPENSES		-
TOTAL DUE	\$	848

Exhibit D-1



Date: April 23, 2007
Invoice: 42744792

Revised 04/24/07

USA COMMERCIAL MORTGAGE COMPANY
MR. THOMAS J. ALLISON
4484 SOUTH PECOS ROAD
LAS VEGAS, NV 89121

PLEASE REMIT TO:

KPMG, LLP
Dept 0771
P.O. BOX 120001
DALLAS, TX 75312-0771

TIN: 13-5565207

Services rendered inside the US

Business Unit: US240

Client Number: 60274964

Project: 11543554/ mds

EP: Richard S. Hartley

EM: Dakon E. Mortenson

Billing for professional services rendered through February 28, 2007.

Total Due

\$3,463

If you have any questions regarding this invoice, please contact Dakon Mortenson at (801) 237-1303.

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USA Commercial Mortgage Company
Billing Detail - Through February 28, 2007
For the Invoice #42744792 Issued April 23, 2007

<u>Invoice Item</u>	<u>Employee</u>	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Administrative procedures including client conflict checks, client acceptance and setup, etc. relating to acceptance of client in bankruptcy.				
	Rick Hartley	0.9	385	347
	Dakon Mortenson	4.2	325	1,365
	Monica Sellers	3.6	225	810
	Barbara Howell	3.6	185	666
	Subtotal	12.3		3,188

Prepare and review information requests for preparation of income tax returns for USA Commercial Mortgage Company.

	Dakon Mortenson	0.5	325	163
	Emily Murphy	0.5	225	113
	Subtotal	1.0		275

TOTAL FEES AT STANDARD RATES	\$	3,463
PLUS OUT OF POCKET EXPENSES		-
TOTAL DUE	\$	3,463

Exhibit D-2



Date: April 23, 2007
Invoice: 42744783

Revised 04/24/07

USA COMMERCIAL MORTGAGE COMPANY
MR. THOMAS J. ALLISON
4484 SOUTH PECOS ROAD
LAS VEGAS, NV 89121

PLEASE REMIT TO:

KPMG, LLP
Dept 0771
P.O. BOX 120001
DALLAS, TX 75312-0771

TIN: 13-5565207

Services rendered inside the US

Business Unit: US240

Client Number: 60274964

Project: 11543554/ mds

EP: Richard S. Hartley

EM: Dakon E. Mortenson

Billing for professional services rendered from March 1, 2007 through March 12, 2007.

Total Due

\$224

If you have any questions regarding this invoice, please contact Dakon Mortenson at (801) 237-1303.

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USA Commercial Mortgage Company
Billing Detail - March 1, 2007 through March 12, 2007
For the Invoice #42744783 Issued April 23, 2007

<u>Invoice Item</u>	<u>Employee</u>	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Prepare, review, and file extension for federal income tax return.				
	Evan Lewis	0.5	225	113
	Brady Tew	<u>0.6</u>	185	<u>111</u>
	Subtotal	1.1		<u>224</u>
TOTAL FEES AT STANDARD RATES				\$ 224
PLUS OUT OF POCKET EXPENSES				<u>-</u>
TOTAL DUE				<u>\$ 224</u>

Exhibit E



Date: April 23, 2007
Invoice: 42744793

Revised 04/24/07

USA SECURITIES, LLC
MR. THOMAS J. ALLISON
4484 SOUTH PECOS ROAD
LAS VEGAS, NV 89121

PLEASE REMIT TO:

KPMG, LLP
Dept 0771
P.O. BOX 120001
DALLAS, TX 75312-0771
TIN: 13-5565207

Services rendered inside the US

Business Unit: US240

Client Number: 60274964

Project: 11543554/ mds

EP: Richard S. Hartley

EM: Dakon E. Mortenson

Billing for professional services rendered through February 28, 2007.

Total Due **\$848**

If you have any questions regarding this invoice, please contact Dakon Mortenson at (801) 237-1303.

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Upon Receipt

USA Securities, LLC
Billing Detail - Through February 28, 2007
For the Invoice #42744793 Issued April 23, 2007

<u>Invoice Item</u>	<u>Employee</u>	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Administrative procedures including client conflict checks, client acceptance and setup, etc. relating to acceptance of client in bankruptcy.				
	Rick Hartley	0.2	385	77
	Dakon Mortenson	0.7	325	228
	Monica Sellers	0.7	225	158
	Barbara Howell	0.6	185	111
	Subtotal	2.2		573

Prepare and review information requests for preparation of income tax returns for USA Securities, LLC.

	Dakon Mortenson	0.5	325	163
	Emily Murphy	0.5	225	113
	Subtotal	1.0		275

TOTAL FEES AT STANDARD RATES	\$	848
PLUS OUT OF POCKET EXPENSES		-
TOTAL DUE	\$	848